WHAT IS CLAIMED IS:

1. A semiconductor device comprising:

a first dielectric film formed in a first region on a single crystalline substrate and a second dielectric film formed in a second region on said single crystalline substrate adjacent to said first region; and

a predetermined film made of one of a polycrystalline material and an amorphous material, formed at the border between said first and second dielectric films, at least a surface of said predetermined film being oxidized.

2. The semiconductor device according to claim 1, wherein

said first dielectric film is thicker than said second dielectric film, and

said predetermined film is formed on a side surface of said first dielectric film.

3. The semiconductor device according to claim 1, wherein

said predetermined film has a portion interposed between said first and second dielectric films at said border.

4. The semiconductor device according to claim 1, wherein

said predetermined film is entirely oxidized.

5. A method of manufacturing a semiconductor device, comprising the steps of:

(a) forming a first dielectric film in a first region on a single crystalline substrate;

(b) forming a second dielectric film by performing thermal oxidation on a surface of a second region on said single crystalline substrate adjacent to said first region;

(c) forming a predetermined film made of one of a polycrystalline material and an amorphous material at the border between said first and second regions; and

(d) performing thermal oxidation at least on a surface of said predetermined film.

6. The method according to claim 5, wherein

said predetermined film is formed on a side surface of said first dielectric film in said step (c).

7. The method according to claim 6, wherein

said step (c) is performed after said step (a) and includes the following steps:

(e) forming said predetermined film on said first and second regions; and

(f) etching back an entire surface of said predetermined film such that said predetermined film remains only on said side surface of said first dielectric film.

8. The method according to claim 5, wherein

said step (c) is performed before said step (b), and

said steps (b) and (d) are performed in the same step.

9. The method according to claim 5, wherein

said predetermined film is entirely oxidized in said step (d).